

2016
FISCAL YEAR
ANNUAL FINANCIAL REPORT
BOARD OF COUNTY ROAD COMMISSIONERS
Benzie County
Michigan
Year Ended 2016

The financial report accurately reflects the Revenues and Expenditures of all road work and funds by systems, and conforms with the requirements of Act 51, Public Acts of 1951, as amended

ATTEST

Chief Financial Officer

Chairman

Date

Year Ended - 2016

Start: 10/01/2015 End: 09/30/2016

BALANCE SHEET**Assets****General Operating Fund**

1. Cash	\$1,068,998.42
2. Investments	283,294.94
3. Accounts Receivable :	
a. Michigan Transportation Fund	448,329.91
b. State Trunkline Maintenance	50,895.62
c. State Transportation Department - Other	179,985.24
d. Due on County Road Agreement	0.00
e. Due on Special Assesment	0.00
f. Sundry Accounts Receivable	327,840.46

Inventories/Pre-Paid Insurance/Other

4. Deferred Expense State Aid	0.00
5. Road Materials	223,683.85
6. Equipment Materials and Parts	152,211.90
7. Prepaid Insurance	0.00
8. Deferred Expense - Federal Aid	0.00
Other	16,022.42

10. TOTAL ASSETS**\$2,751,262.76**

Year Ended - 2016

Start: 10/01/2015 End: 09/30/2016

Liabilities and Fund Balances

Liabilities

11. Accounts Payable	\$156,007.35
12. Notes Payable (Short Term)	0.00
13. Accrued Liability	43,848.16
14. Advances	130,078.00
15. Deferred Revenue - Special Assessment District	0.00
16. Deferred Revenue - EDF Forest Rd.(E)	0.00
17. Deferred Revenue	0.00
18. Other	0.00

Fund Balances

19. Primary Road Fund	1,477,370.00
20. Local Road Fund	0.00
21. County Road Commission Fund	943,959.25
22. Total Fund Balances	2,421,329.25

23. TOTAL LIABILITIES AND FUND BALANCES**\$2,751,262.76**

Year Ended - 2016

Start: 10/01/2015 End: 09/30/2016

CAPITAL ASSETS ACCOUNT GROUP

<u>Assets</u>	(A)	(B)	
24. Land		\$12,708.00	
25. Land Improvements	\$0.00		
25 a.Less: Accumulated Depreciation	0.00	0.00	
26. Depletable Assets	0.00		
26 a.Less: Accumulated Depreciation	0.00	0.00	
27. Buildings	1,162,075.52		
27 a.Less: Accumulated Depreciation	(1,044,146.47)	117,929.05	
28. Equipment - Road	5,185,234.74		
28 a.Less: Accumulated Depreciation	(4,175,029.22)	1,010,205.52	
29. Equipment - Shop	151,316.21		
29 a.Less: Accumulated Depreciation	(126,764.41)	24,551.80	
30. Equipment - Engineers	39,344.90		
30 a.Less: Accumulated Depreciation	(35,978.82)	3,366.08	
31. Equipment - Yard and Storage	245,442.40		
31 a.Less: Accumulated Depreciation	(191,779.19)	53,663.21	
32. Equipment and Furniture - Office	54,589.87		
32 a.Less: Accumulated Depreciation	(41,588.84)	13,001.03	
33. Infrastructure	17,492,312.48		
33 a.Less: Accumulated Depreciation	(3,892,683.61)	13,599,628.87	
34. Vehicles	0.00		
34 a.Less: Accumulated Depreciation	0.00	0.00	
35. Construction Work in Progress		0.00	
	36. Total Assets		\$14,835,053.56
<u>Equities</u>			
37. Plant and Equipment Equity			
	37 a.Primary	0.00	
	37 b.Local	0.00	
	37 c.Co. Road Comm.	1,235,424.69	
	37 d.Infrastructure	13,599,628.87	
	38. Total Equities		\$14,835,053.56
<u>Long Term Debt</u>			
39. Bonds Payable (Act 51)		0.00	
40. Notes Payable (Act 143)		0.00	
41. Vested Vacation and Sick Leave Payable		40,480.38	
42. Installment/Lease Purchase Payable		118,304.80	
43. Other		0.00	
	44. Total Liabilities		\$158,785.18
<u>Fiduciary Fund</u>			
45. Deferred Compensation (Pension) Plan			\$0.00

Year Ended - 2016

Start: 10/01/2015 End: 09/30/2016

STATEMENT OF REVENUES

	Primary Road Fund (P)	Local Road Fund (L)	Co. Road Comm. Fund (C)	Total (T)
<u>Taxes</u>				
46. County Wide Millage	\$465,680.17	\$523,439.92	\$0.00	\$989,120.09
47. Other	0.00	0.00	0.00	0.00
48. Total Taxes	465,680.17	523,439.92	0.00	989,120.09
<u>Licenses and Permits</u>				
49. Specify	0.00	0.00	20,216.00	20,216.00
<u>Federal Sources</u>				
50. Surface Tran. Program (STP)	278,430.42	0.00	0.00	278,430.42
51. C Funds - Federal	0.00	0.00	0.00	0.00
52. D Funds - Federal	0.00	0.00	0.00	0.00
53. Bridge	0.00	0.00	0.00	0.00
54. High Priority	0.00	0.00	0.00	0.00
55. Other	17,133.26	0.00	0.00	17,133.26
56. Total Federal Sources	295,563.68	0.00	0.00	295,563.68
STATE SOURCES				
<u>Michigan Transportation Fund</u>				
57. Engineering	6,399.34	3,600.66		10,000.00
58. Snow Removal	0.00	149,860.72		149,860.72
59. Urban Road	0.00	0.00		0.00
60. Allocation	1,662,501.19	935,423.26		2,597,924.45
61. Total MTF	1,668,900.53	1,088,884.64		2,757,785.17
<u>Other</u>				
62. Local Bridge	0.00	0.00		0.00
63. Other	302,629.69	1,800.00	0.00	304,429.69
64. Total Other	302,629.69	1,800.00	0.00	304,429.69
<u>Economic Development Fund</u>				
65. Target Industries (A)	0.00	0.00		0.00
66. Urban Congestion (C)	0.00	0.00		0.00
67. Rural Primary (D)	70,630.09	0.00		70,630.09
68. Forest Road (E)	43,268.43	0.00		43,268.43
69. Urban Area (F)	0.00	0.00		0.00
70. Other	0.00	0.00		0.00
71. Total EDF	113,898.52	0.00		113,898.52
72. Total State Sources	\$2,085,428.74	\$1,090,684.64	\$0.00	\$3,176,113.38

Year Ended - 2016

Start: 10/01/2015 End: 09/30/2016

STATEMENT OF REVENUES

	Primary Road Fund (P)	Local Road Fund (L)	Co. Road Comm. Fund (C)	Total (T)
Contributions From Local Units				
73. City and Village	\$0.00	\$0.00	\$0.00	\$0.00
74. Township Contr.	0.00	382,040.03	0.00	382,040.03
75. Other	0.00	0.00	0.00	0.00
76. Total Contributions	0.00	382,040.03	0.00	382,040.03
Charges for Service				
77. Trunkline Maintenance	0.00		690,077.87	690,077.87
78. Trunkline Non-maintenance	0.00		182,035.84	182,035.84
79. Salvage Sales	0.00	0.00	1,773.59	1,773.59
80. Other	0.00	145,917.77	225.20	146,142.97
81. Total Charges	0.00	145,917.77	874,112.50	1,020,030.27
Interest and Rents				
82. Interest Earned	2,175.17	0.00	1,833.86	4,009.03
83. Property Rentals	0.00	0.00	0.00	0.00
84. Total Interest/Rents	2,175.17	0.00	1,833.86	4,009.03
Other				
85. Special Assessments	0.00	0.00	0.00	0.00
86. Land and Bldg. Sales	0.00	0.00	0.00	0.00
87. Sundry Refunds	0.00	0.00	0.00	0.00
88. Gain (Loss) Equip. Disp.	0.00	0.00	47,787.00	47,787.00
89. Contributions from Private Sources	0.00	0.00	0.00	0.00
90. Other	0.00	0.00	0.00	0.00
91. Total Other	0.00	0.00	47,787.00	47,787.00
Other Financing Sources				
92. County Appropriation	0.00	0.00	0.00	0.00
93. Bond Proceeds	0.00	0.00	0.00	0.00
94. Note Proceeds	0.00	0.00	0.00	0.00
95. Inst. Purch./Leases	0.00	0.00	0.00	0.00
96. Total Other Fin. Sources	0.00	0.00	0.00	0.00
97. TOTAL REVENUE AND OTHER FINANCING SOURCES	\$2,848,847.76	\$2,142,082.36	\$943,949.36	\$5,934,879.48

Year Ended - 2016

Start: 10/01/2015 End: 09/30/2016

STATEMENT OF EXPENDITURES

	Primary Road Fund (P)	Local Road Fund (L)	Co. Road Comm. Fund (C)	Total (T)
Construction/Capacity Improvement				
98. Roads	\$0.00	\$0.00		\$0.00
99. Structures	0.00	0.00		0.00
100. Roadside Parks	0.00	0.00		0.00
101. Special Assessments	0.00	0.00		0.00
102. Other	0.00	0.00		0.00
103. Total Construction/Cap. Imp.	0.00	0.00		0.00
Preservation - Structural Improvements				
104. Roads	1,285,073.09	921,835.89		2,206,908.98
105. Structures	102,448.76	284,464.56		386,913.32
106. Safety Projects	21,011.32	40,689.94		61,701.26
107. Roadside Parks	0.00	0.00		0.00
108. Special Assessments	0.00	0.00		0.00
109. Other	0.00	0.00		0.00
110. Total Preservation - Struct. Imp.	1,408,533.17	1,246,990.39		2,655,523.56
Maintenance				
111. Roads	550,487.17	1,197,368.97		1,747,856.14
112. Structures	0.00	0.00		0.00
113. Roadside Parks	0.00	0.00		0.00
114. Winter Maintenance	375,213.39	310,809.96		686,023.35
115. Traffic Control	12,965.69	11,794.94		24,760.63
116. Total Maintenance	938,666.25	1,519,973.87		2,458,640.12
117. Total Construction, Preservation And Maintenance	2,347,199.42	2,766,964.26		5,114,163.68
Other				
118. Trunkline Maintenance	0.00		656,115.30	656,115.30
119. Trunkline Non-maintenance	0.00		182,035.84	182,035.84
120. Administrative Expense	137,537.69	162,134.44		299,672.13
121. Equipment - Net	76,844.99	139,933.02	65,466.58	282,244.59
122. Capital Outlay - Net	0.00	0.00	162,740.67	162,740.67
123. Debt Principal Payment	0.00	0.00	6,880.16	6,880.16
124. Interest Expense	0.00	0.00	3,296.32	3,296.32
125. Drain Assessment	0.00	0.00	0.00	0.00
126. Other	0.00	0.00	0.00	0.00
127. Total Other	214,382.68	302,067.46	1,076,534.87	1,592,985.01
128. Total Expenditures	\$2,561,582.10	\$3,069,031.72	\$1,076,534.87	\$6,707,148.69

Year Ended - 2016

Start: 10/01/2015 End: 09/30/2016

STATEMENT OF CHANGES IN FUND BALANCES

	Primary Road Fund (P)	Local Road Fund (L)	Co. Road Comm. Fund (C)	Total (T)
129. Total Revenues And Other Financing Sources	\$2,848,847.76	\$2,142,082.36	\$943,949.36	\$5,934,879.48
130. Total Expenditures	2,561,582.10	3,069,031.72	1,076,534.87	6,707,148.69
131. Excess of Revenues Over (Under) Expenditures	287,265.66	(926,949.36)	(132,585.51)	(772,269.21)
132. Optional Transfers				
132 a. Primary to Local (50%)	(542,640.00)	542,640.00		0.00
132 b. Local to Primary (15%)	0.00	0.00		0.00
133. Emergency Transfers (Local to Primary)	0.00	0.00		0.00
134. Total Optional Transfers	(542,640.00)	542,640.00		0.00
135. Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	(255,374.34)	(384,309.36)	(132,585.51)	(772,269.21)
136. Beginning Fund	1,732,744.34	0.00	1,460,854.12	3,193,598.46
137. Adjustment	0.00	0.00	0.00	0.00
138. Beginning Fund Balance Restated	1,732,744.34	0.00	1,460,854.12	3,193,598.46
139. Interfund Transfer(County to Primary and/or Local)	0.00	384,309.36	(384,309.36)	0.00
140. Ending Fund Balance	\$1,477,370.00	\$0.00	\$943,959.25	\$2,421,329.25

Year Ended - 2016

Start: 10/01/2015 End: 09/30/2016

EQUIPMENT EXPENSE

Direct Equipment Expense

141. Labor and Fringe Benefits	\$296,186.58	
142. Depreciation	<u>328,149.03</u>	
143. Other	<u>357,981.53</u>	
144. Total Direct		<u>982,317.14</u>

145. Indirect Equipment Expense		<u>347,630.43</u>
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Operating Equipment Expense

146. Labor and Fringe Benefits	0.00	
147. Operating Expenses	<u>154,866.02</u>	
148. Total Operating		<u>\$154,866.02</u>

149. TOTAL EQUIPMENT EXPENSE \$1,484,813.59**Equipment Rental Credits:**

	<u>Primary</u>	<u>Local</u>	<u>County</u>	<u>Total</u>
150. Construction/Capacity Improvement	0.00	0.00		0.00
151. Preservation - Structural Improvement	<u>37,416.13</u>	<u>72,397.45</u>		<u>109,813.58</u>
152. Maintenance	<u>289,999.88</u>	<u>523,819.88</u>		<u>813,819.76</u>
153. Inventory Operations	<u>0.00</u>	<u>0.00</u>	20,496.30	<u>20,496.30</u>
154. MDOT	<u>0.00</u>		<u>220,818.36</u>	<u>220,818.36</u>
155. Other Reimbursable Charges	<u>0.00</u>	<u>0.00</u>	<u>13,283.05</u>	<u>13,283.05</u>
156. All Other Charges	<u>0.00</u>	<u>0.00</u>	<u>24,337.95</u>	<u>24,337.95</u>
157. Total Equipment Rental Credits	<u>327,416.01</u>	<u>596,217.33</u>	<u>278,935.66</u>	<u>1,202,569.00</u>
	(A)	(B)	(C)	(D)
158. (Gain) or Loss on Usage of Equipment				<u>282,244.59</u>

PRORATION OF EQUIPMENT USAGE GAIN OR LOSS

(Net Equipment Expense)

159. Equipment Rental Credits	<u>\$327,416.01</u>	<u>\$596,217.33</u>	<u>\$278,935.66</u>	<u>\$1,202,569.00</u>
	(A)	(B)	(C)	(D)
160. Percent of Total	27.23 %	49.58 %	23.19 %	100.00 %
161. Prorated Total Equipment Expense	<u>404,261.00</u>	<u>736,150.35</u>	<u>344,402.24</u>	<u>1,484,813.59</u>
162. Prorated Gain/Loss On Usage (Net Equipment Expense)	<u>76,844.99</u>	<u>139,933.02</u>	<u>65,466.58</u>	<u>282,244.59</u>

Year Ended - 2016

Start: 10/01/2015 End: 09/30/2016

DISTRIBUTIVE EXPENSE - FRINGE BENEFITS

	Total Labor Charge	Distributive Calc.
163. Primary Construction/Cap. Imp.	\$0.00	\$0.00
164. Primary Preservation - Struct. Imp.	24,338.77	0.00
165. Primary Maintenance	184,235.86	0.00
166. Local Construction/Cap. Imp.	0.00	0.00
167. Local Preservation - Struct. Imp.	53,945.09	0.00
168. Local Maintenance	278,856.04	0.00
169. Inventory	7,327.22	0.00
170. Equipment Expense - Direct	133,487.94	0.00
171. Equipment Expense - Indirect	53,355.95	0.00
172. Equipment Expense - Operating	0.00	0.00
173. Administration	147,776.32	0.00
174. State Trunkline Maintenance	139,907.51	
175. Sundry Account Rec.	5,190.09	
176. Capital Outlay	3,175.44	0.00
177. Other	4,994.66	0.00
178. Total Payroll	\$1,036,590.89	
179. Less Applicable Payroll	(152,424.82)	
180. Total Applicable Labor Cost	\$884,166.07	Total Distributive \$0.00

	709-714 Vacation Holiday Sick Leave Longevity	719 Workers Comp. Insurance	715 - 718 Soc. Sec. Retirement	716 Health Insurance	717 Life and Disability Insurance	720 - 725 Other	Distributive Total Calc.
181. Total Fringe Benefits	\$121,314.04	\$59,428.98	\$616,721.90	\$421,001.09	\$4,471.48	\$11,434.79	\$1,234,372.28
182. Less: Benefits Recovered	(15,403.07)	(7,545.74)	(78,304.31)	(53,453.92)	(567.74)	(1,451.86)	(156,726.64)
183. Less: Refunds	0.00	0.00	0.00	0.00	0.00	0.00	0.00
184. Benefits to be Distributed	105,910.97	51,883.24	538,417.59	367,547.17	3,903.74	9,982.93	1,077,645.64
185. Applicable Labor Cost	884,166.07	884,166.07	884,166.07	884,166.07	884,166.07	884,166.07	
186. Factor	0.119786	0.058680	0.608955	0.415699	0.004415	0.011291	1.218826

Year Ended - 2016

Start: 10/01/2015 End: 09/30/2016

DISTRIBUTIVE EXPENSE - OVERHEAD
Account No. 705 - 957

	Cost of Operations	Distributed Total
187. Primary Construction/Cap. Imp.	\$0.00	\$0.00
188. Primary Preservation - Struct Imp.	1,392,512.31	0.00
189. Primary Maintenance	927,989.73	0.00
190. Local Construction/Cap. Imp.	0.00	0.00
191. Local Preservation - Struct. Imp.	1,232,806.99	0.00
192. Local Maintenance	1,502,687.15	0.00
193. Other	0.00	0.00
194. TOTAL	\$5,055,996.18	\$0.00

	790 Small Road Tools	791 Inventory Adjustment	882 Liability	716 Health Insurance	Other	Total
195. Expenses Distributed	2,050.68	(15,228.94)	28,691.00	0.00	42,654.76	\$58,167.50
196. Applicable Operation Cost	5,055,996.18	5,055,996.18	5,055,996.18	5,055,996.18	5,055,996.18	
197. Factor	0.000406	(0.003012)	0.005675	0.000000	0.008436	\$0.011505

Year Ended - 2016

Start: 10/01/2015 End: 09/30/2016

ANALYSIS OF CONSTRUCTION AND MAINTENANCE

Optional for noncontract counties

	Performed by County		Performed by Contractor		Totals	
	<u>Primary</u>	<u>Local</u>	<u>Primary</u>	<u>Local</u>	<u>Primary</u>	<u>Local</u>
198. Constr/Cap. Imp.	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
199. Preser - Struct. Imp.	478,668.54	228,708.47	929,864.63	1,018,281.92	1,408,533.17	1,246,990.39
200. Special Assessment	0.00	0.00	0.00	0.00	0.00	0.00
201. Maintenance	842,002.90	1,398,992.15	96,663.35	120,981.72	938,666.25	1,519,973.87
202. Total	<u>\$1,320,671.44</u>	<u>\$1,627,700.62</u>	<u>\$1,026,527.98</u>	<u>\$1,139,263.64</u>	<u>\$2,347,199.42</u>	<u>\$2,766,964.26</u>

Year Ended - 2016

Start: 10/01/2015 End: 09/30/2016

ANALYSIS OF ACCOUNTS RECEIVABLE

Optional for noncontract counties

	Trunkline Maintenance	MDOT Other
203. Labor	\$139,907.51	\$0.00
204. Fringe Benefits	151,469.69	0.00
205. Equipment Rental	220,818.36	0.00
206. Materials	13,184.26	0.00
207. Handling Charges	0.00	0.00
208. Overhead	67,440.88	14,260.88
209. Other	63,294.60	167,774.96
210. Total Charges for Current Yea	\$656,115.30	\$182,035.84
211. Beginning Balance	33,393.23	44,945.33
212. Sub-Total	689,508.53	226,981.17
213. Less Credits	(638,612.91)	(46,995.93)
214. Ending Balance	\$50,895.62	\$179,985.24

Year Ended - 2016

Start: 10/01/2015 **End:** 09/30/2016

SCHEDULE OF CAPITAL OUTLAY

215. Land and Improvements (971 - 974)	\$0.00
216. Buildings (975)	44,753.60
217. Equipment Road (976, 981)	464,762.59
218. Equipment Shop (977)	9,526.77
219. Equipment Engineers (978)	878.00
220. Yard and Storage Equipment (979)	0.00
221. Equipment Office (980)	10,636.83
222. Depletable Assets (987)	0.00
223. Total Capital Outlay:	<u>\$530,557.79</u>

	<u>Primary</u>	<u>Local</u>	<u>County</u>	<u>Total</u>
224. Total Capital Outlay:	0.00	0.00	530,557.79	530,557.79
225. Less: Equipment Retirements 689	0.00	0.00	0.00	0.00
226. Sub-total	0.00	0.00	530,557.79	530,557.79
227. Less: Depreciation and Depletion 968	0.00	0.00	(367,817.12)	(367,817.12)
228. Net Capital Outlay Expenditure	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$162,740.67</u>	<u>\$162,740.67</u>

DISTRIBUTION OF GAIN OR LOSS ON DISPOSAL OF ASSETS

	<u>Primary</u>	<u>Local</u>	<u>County</u>	<u>Total</u>
229. Beginning Capital Asset Balance				
Prior Year's Report (Pg. 2)	0.00	0.00	1,075,271.14	1,075,271.14
230. Percentage of Total	0.00 %	0.00 %	100.00 %	100.00 %
231. Gain or (loss) on disposal of assets 693	0.00	0.00	47,787.00	47,787.00

Year Ended - 2016

Start: 10/01/2015 End: 09/30/2016

MAINTENANCE EXPENDITURES - 90% OF MTF RETURNS

(For Compliance with Section 12(16) of Act 51)

	Primary Road Fund	Local Road Fund	Total
232. Michigan Transportation Fund (MTF) Returns			<u>\$2,757,785.17</u>
<u>DEDUCTIONS</u>			
233. Administrative Expense (from Page 5 Expenditures)			<u>299,672.13</u>
234. Total Capital Outlay (from Capital Outlay)			<u>530,557.79</u>
235. Debt Principal Payment (from Page 5 Expenditures)			<u>6,880.16</u>
236. Interest Expense (from Page 5 Expenditures)			<u>3,296.32</u>
236 a. Total Deductions			<u>840,406.40</u>
236 b. Adjusted MTF Returns			<u>1,917,378.77</u>
237. Preser - Struct Imp (from Page 5 Expenditures)	<u>\$1,408,533.17</u>	<u>\$1,246,990.39</u>	<u>2,655,523.56</u>
238. Routine Maintenance (from Page 5 Expenditures)	<u>938,666.25</u>	<u>1,519,973.87</u>	<u>2,458,640.12</u>
239. Less Federal Aid for Preser - Struct Imp	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
240. TOTAL RD EXPENSE (Excluding Fed Aid)	<u>2,347,199.42</u>	<u>2,766,964.26</u>	<u>5,114,163.68</u>
241. 90% of Adjusted MTF Returns			<u>1,725,640.89</u>

Year Ended - 2016

Start: 10/01/2015 **End:** 09/30/2016

**TEN YEARS OF QUALIFIED EXPENDITURES
FOR NON MOTORIZED IMPROVEMENTS**
(for Compliance with Section 10K of Act 51)

Fiscal Year	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>
Expenditures (\$)	<u>24,367.64</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Fiscal Year	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
Expenditures (\$)	<u>0.00</u>	<u>314,012.84</u>	<u>109,458.35</u>	<u>203,684.02</u>	<u>182,588.05</u>
242. TOTAL					<u>\$834,110.90</u>

Total must equal or exceed 1% of your Fiscal Year MTF returns multiplied by 10

$$\underline{2,757,785.17} \times .10 = \underline{275,778.52}$$

Year Ended - 2016

Start: 10/01/2015 End: 09/30/2016

INDIRECT EQUIPMENT AND STORAGE EXPENSE
Activity 511

Account Number	Account Name	Amount Recorded
707	Wages - Shop and Garage	\$53,355.95
712-724	Fringe Benefits - Shop Employees	64,935.33
721	Drug Testing	2,614.00
728	Office Supplies - Shop	685.65
731	Janitor Supplies - Shop	96.30
733	Welding Supplies	0.00
734	Safety Supplies - Shop	879.30
736	Tire Shop Supplies	0.00
737	Shop Supplies	44,778.34
791	Equipment Material/Parts Inventory Adjustment	0.00
801	Contractual Services - Shop	3,010.39
805	Health Services	0.00
806	Laundry Services	5,502.41
807	Data Processing - Shop	0.00
810	Education Expense - Shop	512.79
850-859	Communications - Shop	1,303.66
861	Travel and Mileage - Shop Employees	0.00
862	Freight Costs	844.08
875	Insurance - Shop Buildings	16,373.00
876	Insurance - Boiler and Machine	0.00
878	Insurance - Fleet	25,724.00
883	Insurance - Underground Tank	2,330.63
921-923	Utilities - Shop and Storage Buildings	34,451.98
931	Buildings Repairs and Maintenance	31,586.18
932	Yard and Storage Repairs and Maintenance	6,746.80
933	Shop Equipment Repairs and Maintenance	4,045.88
934	Office Equipment Repairs and Maintenance	2,067.99
941	Equipment Rental - Shop Pickup/Wrecker	22,125.77
944-947	Underground Storage Tank Expense	482.50
956	Safety Expense - Shop	0.00
968	Depreciation - Shop Building	2,099.15
968	Depreciation - Storage Building	0.00
968	Depreciation - Shop Equipment	18,923.74
968	Depreciation - Stockroom Expense	0.00
707	Other:	2,154.61
	243. TOTAL	\$347,630.43

Year Ended - 2016

Start: 10/01/2015 End: 09/30/2016

ADMINISTRATIVE EXPENSE SCHEDULE AND ALLOCATION

(for Compliance with Section 14(4) of Act 51)

Account Number	Account Name	Amount Recorded
703-708	Salaries and Wages	\$147,776.32
709-714	Administrative Leave	176,600.92
724	Fringe Benefits	3,512.71
727	Postage	0.00
728	Office Supplies	13,661.25
730	Dues and Subscriptions	7,460.40
801	Contractual Services	0.00
803	Legal Services	2,617.19
804	Auditing and Accounting Services	27,611.14
807	Data Processing	0.00
810	Education	639.44
850-853	Communications	5,286.53
861	Travel and Mileage	1,655.65
862	Freight	0.00
873	Public Relations	0.00
874	Advertising	583.43
875	Insurance - Building and Contents	0.00
876	Insurance - Boiler and Machinery	0.00
877	Insurance - Bonds	0.00
880	Insurance - Umbrella	0.00
881	Insurance - Errors and Omissions	0.00
882	Insurance - General Liability	0.00
920-923	Utilities	1,580.21
931	Building Repair/Maintenance	0.00
934	Office Equipment Repair/Maintenance	2,521.12
942	Building Rental	0.00
955-956	Miscellaneous	0.00
966-967	Overhead	0.00
968	Depreciation - Buildings	1,112.76
968	Depreciation - Engineering Equipment	2,919.36
968	Depreciation - Office Equipment and Furniture	2,488.64
	Other:	0.00
	244. TOTAL	\$398,027.07
Less: Credits to Administrative Expense		
646	Handling Charges on Materials Sold	(12,026.16)
629	Overhead - State Trunkline Maintenance	(81,701.76)
691	Purchase Discounts	0.00
	Other:	(4,627.02)
	Total Credits to Administrative Expense	\$(98,354.94)
	245. Net Administrative Expense	\$299,672.13

Year Ended - 2016

Start: 10/01/2015 **End:** 09/30/2016

Forest Road Report

This information is required by Act 231, P.A. of 1987, as amended.

<u>Road Name</u>	<u>Location</u>	<u>Amount Spent (\$)</u>	<u>Project Type</u>
Lindy Road	Weldon Township	43,268.43	Reconstruction
246. Total		<u>\$43,268.43</u>	

Year Ended - 2016

Start: 10/01/2015 End: 09/30/2016

CONSTRUCTION / CAPACITY IMPROVEMENTS / STRUCTURAL IMPROVEMENTS
Summary

CONSTRUCTION / CAPACITY IMPROVEMENTS

	Primary System		Local System	
	*Unit	Expenditures	*Unit	Expenditures
ROADS				
247. New Construction, New Location	0.00 mi.	x \$0.00	0.00 mi.	\$0.00
248. Widening	0.00 mi.	0.00	0.00 mi.	0.00
BRIDGES				
249. New Location	0.00 ea.	0.00	0.00 ea.	0.00
250. TOTAL CONSTRUCTION/CAPACITY IMP		\$0.00		\$0.00

PRESERVATION - STRUCTURAL IMPROVEMENTS

	Primary System		Local System	
	*Unit	Expenditures	*Unit	Expenditures
ROADS				
251. Reconstruction	1.20 mi.	x \$442,282.91	0.00 mi.	\$0.00
252. Resurfacing	9.95 mi.	842,790.18	14.61 mi.	920,695.60
253. Gravel Surfacing	0.00 mi.	0.00	0.00 mi.	1,140.29
254. Paving Gravel Roads	0.00 mi.	0.00	0.00 mi.	0.00
SAFETY PROJECTS				
255. Intersection Improvements	1.00 ea.	21,011.32	1.00 ea.	40,689.94
256. Railroad Crossing Improvements	0.00 ea.	0.00	0.00 ea.	0.00
257. Other	0.00 ea.	0.00	0.00 ea.	0.00
MISCELLANEOUS				
258. Roadside Parks	0.00 ea.	0.00	0.00 ea.	0.00
259. Other	0.00 ea.	0.00	0.00 ea.	0.00
260. Subtotals		1,306,084.41		962,525.83
BRIDGES				
261. Replacement	0.00 ea.	0.00	1.00 ea.	114,254.67
262. Recondition or Repair	0.00 ea.	0.00	2.00 ea.	44,959.26
263. Replace with Culvert	1.00 ea.	102,448.76	14.00 ea.	125,250.63
264. Bridge Subtotals		102,448.76		284,464.56
265. TOTAL PRESERVATION - STRUCT IMP		\$1,408,533.17		\$1,246,990.39

*All Units are to be reported in the Fiscal Year that the project is opened for use.

Year Ended - 2016

Start: 10/01/2015 End: 09/30/2016

SCHEDULE OF TOWNSHIP MILEAGE AND POPULATION

Township	Local Roads			Primary Roads				
	Total Local (mi)	Local Urban (mi)	Funds Received (\$)	Total Primary (mi)	Primary Urban (mi)	Funds Received (\$)	Population Outside Municipalities	Funds Received (\$)
Almira	63.00	0.00	108,045.00	23.96	0.00	37,497.40	3,645	44,432.55
Benzonia	42.37	0.00	72,664.55	18.11	0.00	28,342.15	2,727	33,242.13
Blaine	20.00	0.00	34,300.00	13.65	0.00	21,362.25	551	6,716.69
Colfax	40.44	0.00	69,354.60	16.27	0.00	25,462.55	503	6,131.57
Crystal Lake	22.18	0.00	38,038.70	12.93	0.00	20,235.45	957	11,665.83
Gilmore	8.68	0.00	14,886.20	5.11	0.00	7,997.15	449	5,473.31
Homestead	47.88	0.00	82,114.20	19.27	0.00	30,157.55	2,029	24,733.51
Inland	51.82	0.00	88,871.30	21.52	0.00	33,678.80	2,070	25,233.30
Joyfield	26.33	0.00	45,155.95	5.75	0.00	8,998.75	799	9,739.81
Lake	26.49	0.00	45,430.35	9.91	0.00	15,509.15	759	9,252.21
Platte	47.24	0.00	81,016.60	17.54	0.00	27,450.10	354	4,315.26
Weldon	51.43	0.00	88,202.45	12.82	0.00	20,063.30	255	3,108.45
266. Totals	447.86	0.00	\$768,079.90	176.84	0.00	\$276,754.60	15,098	\$184,044.62
Local Road Rate Per Mile			1715	Primary Road Rate Per Mile			1565	
Local Urban Road Rate Per Mile			1496	Primary Urban Road Rate Per Mile			8979	
Population Rate Per Capita			12.19					

Year Ended - 2016

Start: 10/01/2015 End: 09/30/2016

SCHEDULE OF TOWNSHIP EXPENDITURES AND CONTRIBUTIONS
Expenditures

Township	Construction/ Capacity Improvement (\$)	Preservation - Struct Improvement (\$)	Total (\$)	Township Contributions* (\$)
ALMIRA	0.00	196,640.15	196,640.15	29,790.24
BENZONIA	0.00	259,385.23	259,385.23	44,458.87
BLAINE	0.00	263,922.03	263,922.03	12,355.49
COLFAX	0.00	55,705.81	55,705.81	11,795.45
CRYSTAL LAKE	0.00	265,721.08	265,721.08	166,329.60
GILMORE	0.00	0.00	0.00	541.78
HOMESTEAD	0.00	168,389.99	168,389.99	23,227.06
INLAND	0.00	514,073.04	514,073.04	16,729.76
JOYFIELD	0.00	51,085.45	51,085.45	3,310.86
LAKE	0.00	223,250.21	223,250.21	61,882.79
PLATTE	0.00	47,554.42	47,554.42	4,695.41
WELDON	0.00	609,796.15	609,796.15	6,922.72
267. Totals	\$0.00	\$2,655,523.56	\$2,655,523.56	\$382,040.03

*The Township Contributions Totals and the Funds expended for Construction and Preservation amount may not balance. The Township Contributions list all funds contributed by each township and will balance back to the amount reported on the Statement of Revenues, Line 74, Township Contributions.

The total funds expended are for Construction and Preservation only. They do not contain funds expended for Routine Preventative Maintenance.

Year Ended - 2016

Start: 10/01/2015 End: 09/30/2016

ASSET MANAGEMENT
Projects Completed During the County Fiscal Year

Work Type:

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
M839	57,021.34	09/29/2016	Asphalt
L868	29,068.06	09/21/2016	Asphalt
M831	75,708.74	09/07/2016	Asphalt
M843	47,554.42	08/09/2016	Asphalt
L870	8,297.07	08/03/2016	Asphalt
M829	79,944.28	08/03/2016	Asphalt
M838	160,187.85	07/28/2016	Asphalt
M830	124,483.33	07/19/2016	Asphalt
P815	442,282.91	07/15/2016	Asphalt
M841	4,366.56	07/14/2016	Asphalt
L844	15,813.10	07/13/2016	Asphalt
M840	50,974.36	07/13/2016	Asphalt
L846	9,814.76	07/12/2016	Asphalt
M828	127,076.60	06/30/2016	Asphalt
M837	60,484.46	06/30/2016	Asphalt
L845	17,307.91	06/28/2016	Asphalt
M842	154,840.55	06/24/2016	Asphalt
M836	33,501.83	06/22/2016	Asphalt
L820	43,122.87	06/20/2016	Asphalt
L849	16,542.45	06/08/2016	Asphalt
P832	45,456.07	05/31/2016	Asphalt
P865	9,462.31	05/26/2016	Asphalt
L858	19,344.15	05/25/2016	Asphalt
L861	14,019.00	05/25/2016	Asphalt
P835	156,015.85	05/24/2016	Asphalt
L862	5,494.37	05/23/2016	Asphalt
L863	3,132.41	05/23/2016	Asphalt
P833	84,606.70	05/20/2016	Asphalt
L854	88,932.77	05/17/2016	Asphalt
L857	13,332.41	05/17/2016	Asphalt
L851	3,907.53	05/13/2016	Asphalt
P834	134,770.11	05/05/2016	Asphalt
L852	38,224.67	04/20/2016	Asphalt
L853	26,228.84	04/20/2016	Asphalt

Year Ended - 2016

Start: 10/01/2015 **End:** 09/30/2016

Work Type: Major Rehabilitation

<u>Project ID/Name</u>	<u>Total Project Cost</u>	<u>Date Open to Traffic</u>	<u>Pavement Type</u>
P821	102,448.76	11/24/2015	Asphalt

Year Ended - 2016

Start: 10/01/2015 End: 09/30/2016

Sub Ledger Report

Line: 3 Sundry Accounts Receivable

Account	Description	Amount (\$)
040	Sundry A/R	327,840.46
078-04	Due on Fed Proj	0.00
078-06	A/R Local Agency Disb	0.00

Line: 9 Other (Identify)

Account	Description	Amount (\$)
078	Due from Fed/State Project	16,022.42

Line: 18 Other (Identify)

Account	Description	Amount (\$)
125	Due of Federal Projects	0.00

Line: 49 Specify - County

Account	Description	Amount (\$)
451	Permits	20,216.00

Line: 55 FS-Other - Local

Account	Description	Amount (\$)
000	Safety Funds-Local	0.00

Line: 55 FS-Other - Primary

Account	Description	Amount (\$)
511	Safety Funds-Primary	17,133.26

Line: 63 OTH-Other - Local

Account	Description	Amount (\$)
675	DNR Contribution	1,800.00

Line: 63 OTH-Other - Primary

Account	Description	Amount (\$)
556	Local Agency Disb	302,629.69

Line: 70 EDF-Other - Primary

Account	Description	Amount (\$)
551	State Grant - DNR	0.00

Line: 75 CFL-Other - County

Account	Description	Amount (\$)
675	Other Govt Contributions	0.00

Year Ended - 2016

Start: 10/01/2015 End: 09/30/2016

Line: 75 CFL-Other - Local

Account	Description	Amount (\$)
675	CRA Contributions	0.00

Line: 75 CFL-Other - Primary

Account	Description	Amount (\$)
675	CRA Contributions	0.00

Line: 80 SC-Other - County

Account	Description	Amount (\$)
644	Sale of Maps	147.00
668	OIL WELL ROYALTIES	0.00
675	Other Contributions	78.20
675	GT Band	0.00
693	Sale of Inv	0.00

Line: 80 SC-Other - Local

Account	Description	Amount (\$)
675	CRA Contribution	69,174.50
675	GT Band	76,743.27

Line: 90 Other2 Other - Primary

Account	Description	Amount (\$)
675	GT Band Participation	0.00

Line: 143 Other - Primary

Account	Description	Amount (\$)
510	Parts and Misc	357,981.53

Line: 156 All Other Charges - County

Account	Description	Amount (\$)
000	All Other	24,337.95

Line: 177 Other - Distributive Calculation

Account	Description	Amount (\$)
a514	Other	0.00

Line: 177 Other - Total Labor Charge

Account	Description	Amount (\$)
A514	Other Overhead	4,994.66

Line: 181 Total Fringe Benefits - Other

Account	Description	Amount (\$)
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Year Ended - 2016

Start: 10/01/2015 End: 09/30/2016

a513	Other Fringe Benefits	11,434.79
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Line: 182 Less Benefits Recovered - Other

Account	Description	Amount (\$)
a514	Other	(1,451.86)

Line: 195 Expenses Distributed - Other

Account	Description	Amount (\$)
a514	Truck Loading	5,379.30
a514	Sign Shop, PPE	17,580.88
a514	Employee Meetings	837.73
a514	Miscellaneous	18,856.85

Line: 209 Other - MDOT Other

Account	Description	Amount (\$)
a518	Vouchers	167,774.96

Line: 209 Other - Trunkline Maintenance

Account	Description	Amount (\$)
a517	Vouchers	63,294.60

Line: 242 Expenditure10

Account	Description	Amount (\$)
A459	815-Lindy	52,425.84
A459	832-Cedar Run	5,546.31
A459	833-Reynolds	10,338.52
A459	835-CR669	19,221.19
A463	828-Reynolds	15,564.44
A463	829-Herron	9,879.37
A463	830-Goose	15,357.18
A489	852-Graves	4,688.74
A489	854-Carlson	10,980.31
A493	838-Herring	19,747.61
a493	842-Sutter	18,838.54

Line: 243 707 Other

Account	Description	Amount (\$)
A511	Inv Adj	(256.57)
A511	Shop Tools	2,411.18
a511	Miss Dig	0.00

Line: 244 244 Other

Account	Description	Amount (\$)
A515	Engineering Supplies	0.00

Year Ended - 2016

Start: 10/01/2015 End: 09/30/2016

Line: 245 245 Other

Account	Description	Amount (\$)
646	Other Overhead	(4,627.02)

Line: 257 Other Local System *Unit

Account	Description	Amount (\$)
A489	Other	0.00
A489	Lake Accesses	0.00

Line: 257 Other Local System Expenditure

Account	Description	Amount (\$)
A489	Cedar Run FY 09	0.00
A489	Lake Accesses	0.00

Line: 257 Other Primary System *Unit

Account	Description	Amount (\$)
A459	Reynolds/Fowler	0.00

Line: 257 Other Primary System Expenditure

Account	Description	Amount (\$)
A459	Reynolds/Fowler	0.00

Line: 259 Other Local System *Unit

Account	Description	Amount (\$)
A489	Culverts	0.00

Line: 259 Other Local System Expenditure

Account	Description	Amount (\$)
A489	Culverts	0.00
A489	CRA	0.00

Line: 259 Other Primary System *Unit

Account	Description	Amount (\$)
A459	CRA	0.00

Line: 259 Other Primary System Expenditure

Account	Description	Amount (\$)
A459	INDIAN HILL	0.00
A459	CR 669	0.00
A459	REYNOLDS/FOWLER	0.00

Line: 263 Replace with Culvert Local System Expenditure

Account	Description	Amount (\$)
A489	Culvert	125,250.63

Year Ended - 2016

Start: 10/01/2015 **End:** 09/30/2016